

RULES AND REGULATIONS OF THE BOARD OF ASSESSMENT APPEALS OF YORK COUNTY, PENNSYLVANIA

I. APPELLANT'S STANDING TO APPEAL

An owner or individual having a direct and immediate pecuniary and substantial interest in a property may appeal an assessment to the Board. Proof of standing to appeal must be provided to the Board upon request and may be decided on a case-by-case basis.

II. PROCEDURE TO APPEAL

Form of appeal - All appeals must be set forth in writing on the forms provided by the York County Assessment Office. Said appeal forms must be signed by appellant and timely filed with the Assessment Office. Appeals must be hand-delivered or post marked on or before the **August 1st deadline** of each year. **Facsimile appeals are not acceptable. Any taxing authority filing an appeal must provide proof of notification to the property owner(s) as part of this application when filed. IT IS STRONGLY RECOMMENDED YOU SUBMIT YOUR APPEAL AT ANY TIME DURING THE YEAR. THE BOARD CONDUCTS HEARINGS THROUGHOUT THE YEAR.**

III - APPEARANCE AT HEARING

- 1) Appellant or appellant's agent must be present at the hearing. If appellant is to be represented by an agent, other than an attorney, a written letter of authorization by the appellant must be presented by the agent at the hearing. Only the appellant or an attorney who must be licensed to practice law in the Commonwealth of Pennsylvania may present an appeal to the Board at any hearing.
- 2) If appellant is a corporation, partnership or sole proprietorship, an authorized officer of the corporation, a general partner or the sole proprietor must be present at the hearing.
- 3) Any real estate licensee called as a witness must be licensed to practice as an appraiser in the Commonwealth of Pennsylvania through the Pennsylvania Appraisal Board.

IV - BURDEN OF PROOF

Under Pennsylvania assessment law, the burden of proving an assessment incorrect rests upon the appellant. The assessment is presumed to be correct until the appellant comes forward with credible evidence to prove otherwise.

V - EVIDENCE AND TESTIMONY

- 1) Any appellant having standing to appeal may testify on his or her own behalf.
- 2) Testimony as to adverse conditions affecting the property may be offered by appropriate professionals licensed in the Commonwealth of Pennsylvania, such as construction engineers or civil engineers who have submitted a written report 14 calendar days prior to the hearing.
- 3) Testimony as to financial operations of a subject property may be offered by accountants or financial advisors licensed in the Commonwealth of Pennsylvania who have submitted written reports prior to the hearing.

- 4) All testimony must be taken under oath or affirmation.
- 5) **All reports offered by experts must be in writing. Persons who are licensed or certified in the Commonwealth of Pennsylvania must prepare reports and they are requested to be present at the hearing. All reports must be submitted in quadruplicate (4 copies) to the Assessment Office. Four copies of the appraisal report must be received in the Assessment Office at least 14 calendar days prior to the hearing. Please submit all documentation as it becomes available to you. In addition, ANY documentation you want to be considered by the Board must be submitted at least 14 days prior to the hearing.**
- 6) Evaluation of the credibility and relevance of appraisal reports offered into evidence will include the following:
 - a) **Purpose of the Report** - The report should be for the purpose of estimating the proper valuation of the property for tax assessment purposes. Copies of previous reports for lending or other purposes are limited in their acceptability.
 - b) **Form and content of the appraisal report** - The report should be a complete analysis and conform to the Uniform Standards of Professional Appraisal Practice (USPAP). As such, it should include the three (3) traditional approaches to value: the sales comparison approach, the income approach, and the cost approach, if applicable to subject. Appraiser should clearly explain the reasoning and methodology employed.
 - c) **Contingent fee compensation for appraisal or consulting reports** - The payment of compensation to an appraiser that is contingent upon the reporting of a predetermined value or direction of value favoring the cause of the appellant before the Board is presumed biased and lacking in impartiality and credibility.
 - d) **Appraiser Compensation:**
 The following quotation is from the Management Section of the Ethics Provision of the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of the Appraisal Foundation:

 The payment of undisclosed fees, commissions, or things of value in connection with the procurement of appraisal, review or consulting assignments is unethical.

 Advertising for or soliciting appraisal assignments in a manner, which is false, misleading or exaggerated, is unethical.

 The restriction on contingent compensation in the first paragraph of this section does not apply to consulting assignments where the appraiser is not acting in a disinterested manner and would not reasonably be perceived as performing a service that requires impartiality. This permitted contingent compensation must be properly disclosed in the report.
 - e) In representing the impartial interests of all York County taxpayers, this Board cannot consider consulting reports as disinterested estimates of value. Appellants should be aware that such reports are prepared for their benefit and not as guidance for the Board. Consulting reports prepared for contingency compensation make no contribution before this Board to the appellant's burden of proving the assessment incorrect.

VI - FAILURE TO APPEAR

Failure to appear, or be represented, at the hearing, will result in a no change to your assessment.

Enacted: Amended Date: July 29, 2014

FOR OFFICE USE ONLY:

Annual Interim

Commercial Residential

Effective Date: _____

ASSESSMENT APPEAL
York County, Pennsylvania

Board of Assessment Appeals
28 E. Market Street, Room 105
York, PA 17401-1585
717-771-9232

Name (please print) _____ Phone _____

Parcel ID Number/: _____ Current
Property ID District Block Map Parcel Leasehold Assessment _____

Parcel Location _____

Owners Mailing Address _____

The undersigned, the legal owner(s) of the subject property, hereby appeal(s) the assessment thereon indicated above.

THE UNDERSIGNED HEREBY AUTHORIZES:

☐ SELF _____

☐ OTHER _____

TO REPRESENT THE APPELLANT BEFORE THE BOARD OF ASSESSMENT APPEALS, TO ACCEPT SERVICE OF SUBPOENAS, AND TO PRODUCE SUCH DOCUMENTATION AND TESTIMONY AS SHALL BE REQUIRED BY THE BOARD.

DATE: _____

SIGNATURE OF APPELLANT (S)

**** IT IS STRONGLY RECOMMENDED YOU SUBMIT THIS FORM AT ANY TIME DURING THE YEAR**

**** INTERIM APPEALS WILL AFFECT THE INTERIM CHANGE ONLY. AN ANNUAL APPEAL FORM WILL HAVE TO BE COMPLETED FOR ADDITIONAL DISPUTES TO THE RECORD**

Do you or your agent plan to submit **4 copies** of an appraisal 14 calendar days prior to the hearing date?
 Yes_____ No_____ Please submit all documentation as it becomes available to you. **In addition, ANY documentation you want to be considered by the Board must be submitted at least 14 days prior to the hearing.**

**** Please note, the appraisal should be prepared specifically for tax assessment purposes. Appraisals done for financing will not be considered. (However, if you as the appellant wish to extract the comparables from an appraisal NOT done for assessment purposes, those comparables MAY be considered individually by the Board of Assessment Appeals).**

Comments:

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